EST

If the entry in column 1 is less than the entry in column 2, write "0" in column 3.

If the "Highest Number Previously Peid For" IN THIS SPACE is less than "20", enter "20".

if the "Highest Number Previously Paid For" IN THIS SPACE is less than "3", enter "3".

The "Highest Number Previously Paid For" (Total or Independent) is the highest number found in the appropriate box in column 1.